

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FIRST QUARTER 1999

Covering Sales Occurring in
January, February, and March
and
Tax Collections Received in
January, February, and March

| | | % Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year | | |
|-----------------|-----------------------------|--|-------------|-------------|
| | <u>Sales Quarter</u> | <u>1997</u> | <u>1998</u> | <u>1999</u> |
| First Quarter: | January, February, March | +1.5% | +6.7% | +6.6% |
| Second Quarter: | April, May, June | +3.6% | +2.9% | |
| Third Quarter: | July, August, September | +6.7% | -2.6% | |
| Fourth Quarter: | October, November, December | +7.8% | -1.2% | |

OFFICE OF STATE TAX COMMISSIONER

RICK CLAYBURGH
TAX COMMISSIONER

This report can be accessed at:
<http://www.state.nd.us/taxdpt/forms/sales.html>

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 1999 and sales and use tax collections received during the first quarter of 1999.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the first quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the fourth quarter of 1998 and collections paid with monthly returns on taxable sales and taxable purchases made in November and December of 1998, and January and February of 1999. (Additional returns and payments on February 1999 taxable sales and purchases will be reported and paid in the second quarter of 1999).

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report).

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses which deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

| <u>SIC CODES</u> | <u>BUSINESS ACTIVITY</u> |
|-------------------------|---|
| 1211 | Bituminous coal and lignite mining |
| 4811 | Telephone communication |
| 4821 | Telegraph communication |
| 4911 | Electric services |
| 4922 | Natural gas transmission |
| 4923 | Gas transmission and distribution |
| 4924 | Natural gas distribution |
| 4925 | Gas production and/or distribution |
| 4931 | Electric and other services combined |
| 4932 | Gas and other services combined |
| 4939 | Combination and utility services |
| 9999 | One time filers (including border check collections and carnival collections) |

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

VISIT OUR WEBPAGE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: <http://www.state.nd.us/taxdpt>. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.

TABLE 1
Taxable Sales and Taxable Purchases
By County, First Quarter 1999

| COUNTIES | TAXABLE SALES | TAXABLE PURCHASES | TAXABLE SALES AND PURCHASES |
|---|-----------------|-------------------|--------------------------------|
| Adams | \$2,366,968 | \$64,922 | \$2,431,890 |
| Barnes | 11,940,855 | 387,149 | 12,328,004 |
| Benson | 1,562,494 | 11,874 | 1,574,368 |
| Billings | 244,239 | 54,087 | 298,326 |
| Bottineau | 7,050,757 | 56,387 | 7,107,144 |
| Bowman | 3,859,891 | 167,440 | 4,027,331 |
| Burke | 1,077,517 | 8,153 | 1,085,670 |
| Burleigh | 159,278,922 | 8,416,496 | 167,695,418 |
| Cass | 320,614,450 | 27,419,988 | 348,034,438 |
| Cavalier | 4,068,549 | 43,269 | 4,111,818 |
| Dickey | 4,257,127 | 206,920 | 4,464,047 |
| Divide | 1,253,365 | 11,333 | 1,264,698 |
| Dunn | 1,407,608 | 18,152 | 1,425,760 |
| Eddy | 1,265,553 | 3,279 | 1,268,832 |
| Emmons | 2,722,384 | 26,109 | 2,748,493 |
| Foster | 4,914,135 | 406,501 | 5,320,636 |
| Golden Valley | 3,398,736 | 33,524 | 3,432,260 |
| Grand Forks | 135,236,907 | 7,523,232 | 142,760,139 |
| Grant | 1,600,517 | 31,982 | 1,632,499 |
| Griggs | 2,400,249 | 66,679 | 2,466,928 |
| Hettinger | 1,276,864 | 53,363 | 1,330,227 |
| Kidder | 1,938,051 | 12,985 | 1,951,036 |
| Lamoure | 4,047,253 | 34,717 | 4,081,970 |
| Logan | 1,350,435 | 6,448 | 1,356,883 |
| McHenry | 2,701,289 | 394,623 | 3,095,912 |
| McIntosh | 3,007,996 | 13,134 | 3,021,130 |
| McKenzie | 3,038,226 | 34,616 | 3,072,842 |
| McLean | 4,931,279 | 846,169 | 5,777,448 |
| Mercer | 7,377,691 | 77,743 | 7,455,434 |
| Morton | 26,789,947 | 1,136,757 | 27,926,704 |
| Mountrail | 3,212,780 | 49,552 | 3,262,332 |
| Nelson | 2,866,328 | 34,328 | 2,900,656 |
| Oliver | 408,886 | 657 | 409,543 |
| Pembina | 7,536,852 | 525,191 | 8,062,043 |
| Pierce | 5,446,605 | 47,676 | 5,494,281 |
| Ramsey | 22,593,731 | 290,725 | 22,884,456 |
| Ransom | 6,264,683 | 33,708 | 6,298,391 |
| Renville | 1,699,579 | 89,853 | 1,789,432 |
| Richland | 16,215,012 | 5,992,370 | 22,207,382 |
| Rolette | 4,655,035 | 65,450 | 4,720,485 |
| Sargent | 2,369,047 | 2,475,768 | 4,844,815 |
| Sheridan | 488,653 | 2,856 | 491,509 |
| Sioux | 42,974 | 250 | 43,224 |
| Slope | 68,151 | 1,882 | 70,033 |
| Stark | 40,939,620 | 1,647,388 | 42,587,008 |
| Steele | 851,788 | 61,634 | 913,422 |
| Stutsman | 32,482,423 | 1,407,806 | 33,890,229 |
| Towner | 1,356,768 | 40,579 | 1,397,347 |
| Traill | 7,009,440 | 411,382 | 7,420,822 |
| Walsh | 11,968,230 | 260,874 | 12,229,104 |
| Ward | 101,112,280 | 5,120,028 | 106,232,308 |
| Wells | 5,174,935 | 121,708 | 5,296,643 |
| Williams | 28,554,923 | 525,569 | 29,080,492 |
| Subtotal In-State | \$1,030,298,977 | \$66,775,265 | \$1,097,074,242 |
| Consolidated | \$67,801,666 | \$36,222,854 | \$104,024,520 |
| Out-Of-State | \$145,201,684 | \$81,586,821 | \$226,788,505 |
| Grand Total In-State and Out-Of-State | \$1,243,302,327 | \$184,584,940 | \$1,427,887,267 |

TABLE 2
Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, First Quarters 1998 and 1999

| COUNTIES | TAXABLE SALES | | | TAXABLE SALES AND PURCHASES | | |
|-------------------------------------|-----------------------|-----------------------|-------------------|-----------------------------|-----------------------|-------------------|
| | FIRST QUARTER 1998 | FIRST QUARTER 1999 | PERCENT CHANGE | FIRST QUARTER 1998 | FIRST QUARTER 1999 | PERCENT CHANGE |
| Adams | \$2,392,314 | \$2,366,968 | -1.06% | \$2,507,767 | \$2,431,890 | -3.03% |
| Barnes | 11,722,001 | 11,940,855 | 1.87% | 12,404,534 | 12,328,004 | -0.62% |
| Benson | 1,382,253 | 1,562,494 | 13.04% | 1,402,410 | 1,574,368 | 12.26% |
| Billings | 205,035 | 244,239 | 19.12% | 306,010 | 298,326 | -2.51% |
| Bottineau | 6,245,582 | 7,050,757 | 12.89% | 6,276,529 | 7,107,144 | 13.23% |
| Bowman | 4,140,289 | 3,859,891 | -6.77% | 4,233,185 | 4,027,331 | -4.86% |
| Burke | 1,177,547 | 1,077,517 | -8.49% | 1,183,468 | 1,085,670 | -8.26% |
| Burleigh | 152,592,743 | 159,278,922 | 4.38% | 160,730,479 | 167,695,418 | 4.33% |
| Cass | 305,387,598 | 320,614,450 | 4.99% | 331,875,996 | 348,034,438 | 4.87% |
| Cavalier | 4,060,761 | 4,068,549 | 0.19% | 4,089,972 | 4,111,818 | 0.53% |
| Dickey | 4,052,016 | 4,257,127 | 5.06% | 4,174,231 | 4,464,047 | 6.94% |
| Divide | 1,316,470 | 1,253,365 | -4.79% | 1,327,433 | 1,264,698 | -4.73% |
| Dunn | 1,388,679 | 1,407,608 | 1.36% | 1,413,864 | 1,425,760 | 0.84% |
| Eddy | 1,284,084 | 1,265,553 | -1.44% | 1,286,239 | 1,268,832 | -1.35% |
| Emmons | 2,663,884 | 2,722,384 | 2.20% | 2,696,584 | 2,748,493 | 1.92% |
| Foster | 5,029,475 | 4,914,135 | -2.29% | 5,420,366 | 5,320,636 | -1.84% |
| Golden Valley | 2,638,605 | 3,398,736 | 28.81% | 2,666,389 | 3,432,260 | 28.72% |
| Grand Forks | 140,967,256 | 135,236,907 | -4.07% | 148,179,375 | 142,760,139 | -3.66% |
| Grant | 1,430,796 | 1,600,517 | 11.86% | 1,448,741 | 1,632,499 | 12.68% |
| Griggs | 2,255,092 | 2,400,249 | 6.44% | 2,325,390 | 2,466,928 | 6.09% |
| Hettinger | 1,169,085 | 1,276,864 | 9.22% | 1,289,337 | 1,330,227 | 3.17% |
| Kidder | 1,810,880 | 1,938,051 | 7.02% | 1,839,337 | 1,951,036 | 6.07% |
| Lamoure | 3,609,509 | 4,047,253 | 12.13% | 3,675,124 | 4,081,970 | 11.07% |
| Logan | 1,485,839 | 1,350,435 | -9.11% | 1,492,516 | 1,356,883 | -9.09% |
| McHenry | 2,734,428 | 2,701,289 | -1.21% | 3,040,617 | 3,095,912 | 1.82% |
| McIntosh | 3,037,939 | 3,007,996 | -0.99% | 3,051,315 | 3,021,130 | -0.99% |
| McKenzie | 3,817,814 | 3,038,226 | -20.42% | 3,890,868 | 3,072,842 | -21.02% |
| McLean | 4,837,929 | 4,931,279 | 1.93% | 4,962,740 | 5,777,448 | 16.42% |
| Mercer | 6,848,999 | 7,377,691 | 7.72% | 6,897,803 | 7,455,434 | 8.08% |
| Morton | 24,433,878 | 26,789,947 | 9.64% | 25,438,692 | 27,926,704 | 9.78% |
| Mountrail | 3,435,197 | 3,212,780 | -6.47% | 3,503,503 | 3,262,332 | -6.88% |
| Nelson | 3,234,343 | 2,866,328 | -11.38% | 3,261,339 | 2,900,656 | -11.06% |
| Oliver | 420,279 | 408,886 | -2.71% | 421,575 | 409,543 | -2.85% |
| Pembina | 8,008,689 | 7,536,852 | -5.89% | 8,398,991 | 8,062,043 | -4.01% |
| Pierce | 6,099,047 | 5,446,605 | -10.70% | 6,158,312 | 5,494,281 | -10.78% |
| Ramsey | 21,592,958 | 22,593,731 | 4.63% | 21,764,353 | 22,884,456 | 5.15% |
| Ransom | 6,338,727 | 6,264,683 | -1.17% | 6,780,498 | 6,298,391 | -7.11% |
| Renville | 2,395,184 | 1,699,579 | -29.04% | 2,452,694 | 1,789,432 | -27.04% |
| Richland | 16,391,876 | 16,215,012 | -1.08% | 21,115,796 | 22,207,382 | 5.17% |
| Rolette | 4,865,499 | 4,655,035 | -4.33% | 4,941,968 | 4,720,485 | -4.48% |
| Sargent | 2,606,773 | 2,369,047 | -9.12% | 4,910,286 | 4,844,815 | -1.33% |
| Sheridan | 661,660 | 488,653 | -26.15% | 664,128 | 491,509 | -25.99% |
| Sioux | 57,316 | 42,974 | -25.02% | 59,498 | 43,224 | -27.35% |
| Slope | 115,591 | 68,151 | -41.04% | 117,606 | 70,033 | -40.45% |
| Stark | 43,195,438 | 40,939,620 | -5.22% | 44,899,547 | 42,587,008 | -5.15% |
| Steele | 804,799 | 851,788 | 5.84% | 901,783 | 913,422 | 1.29% |
| Stutsman | 31,245,206 | 32,482,423 | 3.96% | 32,439,247 | 33,890,229 | 4.47% |
| Towner | 1,460,172 | 1,356,768 | -7.08% | 1,560,960 | 1,397,347 | -10.48% |
| Trail | 7,136,310 | 7,009,440 | -1.78% | 7,226,169 | 7,420,822 | 2.69% |
| Walsh | 11,634,655 | 11,968,230 | 2.87% | 11,972,740 | 12,229,104 | 2.14% |
| Ward | 101,099,123 | 101,112,280 | 0.01% | 105,026,241 | 106,232,308 | 1.15% |
| Wells | 4,688,365 | 5,174,935 | 10.38% | 4,886,355 | 5,296,643 | 8.40% |
| Williams | 35,834,432 | 28,554,923 | -20.31% | 36,783,522 | 29,080,492 | -20.94% |
| Subtotal In-State | \$1,019,440,419 | \$1,030,298,977 | 1.07% | \$1,081,774,422 | \$1,097,074,242 | 1.41% |
| Consolidated and Out-Of-State | <u>\$207,234,696</u> | <u>\$213,003,350</u> | 2.78% | <u>\$258,267,213</u> | <u>\$330,813,025</u> | 28.09% |
| Grand Total In- and Out-Of-State | \$1,226,675,115 | \$1,243,302,327 | 1.36% | \$1,340,041,635 | \$1,427,887,267 | 6.56% |

TABLE 3

**Sales and Use Tax Collections
By County, First Quarter 1999**

| COUNTIES | TOTAL FIRST QUARTER 1999 COLLECTIONS |
|---|--|
| Adams | \$133,866.68 * |
| Barnes | 673,224.34 * |
| Benson | 87,033.19 |
| Billings | 23,882.00 |
| Bottineau | 391,862.25 * |
| Bowman | 243,174.20 * |
| Burke | 80,801.70 * |
| Burleigh | 9,615,819.03 * |
| Cass | 19,726,931.80 * |
| Cavalier | 238,017.53 * |
| Dickey | 265,263.28 * |
| Divide | 83,114.72 * |
| Dunn | 73,295.44 * |
| Eddy | 64,801.08 * |
| Emmons | 165,339.33 * |
| Foster | 320,053.58 * |
| Golden Valley | 146,613.96 * |
| Grand Forks | 8,646,733.79 * |
| Grant | 104,416.89 * |
| Griggs | 128,410.22 * |
| Hettinger | 80,489.78 * |
| Kidder | 114,778.74 * |
| Lamoure | 204,679.28 * |
| Logan | 74,493.20 * |
| McHenry | 161,027.02 * |
| McIntosh | 146,015.24 * |
| McKenzie | 183,212.45 * |
| McLean | 267,322.28 * |
| Mercer | 442,057.90 * |
| Morton | 1,464,705.16 * |
| Mountrail | 171,645.37 * |
| Nelson | 157,551.62 |
| Oliver | 28,754.80 |
| Pembina | 507,999.73 * |
| Pierce | 297,565.58 * |
| Ramsey | 1,275,355.83 * |
| Ransom | 332,424.94 * |
| Renville | 89,868.85 * |
| Richland | 1,155,993.86 * |
| Rolette | 278,484.32 * |
| Sargent | 276,169.77 * |
| Sheridan | 33,010.49 * |
| Sioux | 3,667.21 |
| Slope | 5,027.86 |
| Stark | 2,382,903.46 * |
| Steele | 60,366.06 * |
| Stutsman | 1,824,726.75 * |
| Towner | 111,288.55 * |
| Traill | 410,219.06 * |
| Walsh | 779,149.71 * |
| Ward | 6,120,395.14 * |
| Wells | 309,137.48 * |
| Williams | 1,742,193.20 * |
| STATE COLLECTIONS | |
| Subtotal In-State | \$62,705,335.70 |
| Consolidated | 5,399,397.36 |
| Out-Of-State | 12,816,300.25 |
| Total In- and Out-Of-State | \$80,921,033.31 |
| Adjustments and Accounts Receivable | 1,092,827.42 |
| Grand Total In- and Out-Of-State | \$82,013,860.73 |
| * REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED | |

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 1999**

| CITIES | POPULATION | TAXABLE SALES | TAXABLE PURCHASES | TAXABLE SALES AND PURCHASES |
|----------------------------------|------------|--------------------|---------------------|--------------------------------|
| Ashley | 1,052 | \$1,072,295 | \$3,926 | \$1,076,221 |
| Beach | 1,205 | 2,997,656 | 33,000 | 3,030,656 |
| Beulah | 3,363 | 4,259,083 | 377,955 | 4,637,038 |
| Bismarck | 49,256 | 158,746,383 | 8,287,500 | 167,033,883 |
| Bottineau | 2,598 | 5,589,294 | 27,065 | 5,616,359 |
| Bowman | 1,741 | 3,417,278 | 51,738 | 3,469,016 |
| Cando | 1,564 | 1,116,112 | 33,501 | 1,149,613 |
| Carrington | 2,267 | 4,775,978 | 405,954 | 5,181,932 |
| Casselton | 1,601 | 2,322,317 | 34,050 | 2,356,367 |
| Cavalier | 1,508 | 3,948,985 | 314,775 | 4,263,760 |
| Cooperstown | 1,247 | 2,075,668 | 66,012 | 2,141,680 |
| Crosby | 1,312 | 1,083,325 | 10,951 | 1,094,276 |
| Devils Lake | 7,782 | 22,062,460 | 287,298 | 22,349,758 |
| Dickinson | 16,097 | 38,743,433 | 1,583,741 | 40,327,174 |
| Ellendale | 1,798 | 1,325,807 | 48,762 | 1,374,569 |
| Fargo | 74,111 | 288,851,734 | 25,641,584 | 314,493,318 |
| Garrison | 1,530 | 1,630,345 | 73,473 | 1,703,818 |
| Grafton | 4,840 | 8,439,444 | 134,600 | 8,574,044 |
| Grand Forks | 49,425 | 131,150,463 | 7,459,122 | 138,609,585 |
| Harvey | 2,263 | 4,222,464 | 109,763 | 4,332,227 |
| Hazen | 2,818 | 2,881,686 | 17,292 | 2,898,978 |
| Hettinger | 1,574 | 2,247,785 | 63,442 | 2,311,227 |
| Hillsboro | 1,488 | 2,243,944 | 359,732 | 2,603,676 |
| Jamestown | 15,571 | 31,587,300 | 1,254,001 | 32,841,301 |
| Kenmare | 1,214 | 2,036,966 | 21,489 | 2,058,455 |
| Langdon | 2,241 | 3,406,136 | 35,955 | 3,442,091 |
| Larimore | 1,464 | 879,152 | 1,128 | 880,280 |
| Lincoln | 1,132 | 176,937 | 0 | 176,937 |
| Linton | 1,410 | 1,351,131 | 18,171 | 1,369,302 |
| Lisbon | 2,177 | 5,490,224 | 27,525 | 5,517,749 |
| Mandan | 15,177 | 24,449,401 | 1,083,624 | 25,533,025 |
| Mayville | 2,092 | 3,028,104 | 3,156 | 3,031,260 |
| Minot | 34,544 | 97,420,552 | 4,849,453 | 102,270,005 |
| New Rockford | 1,604 | 1,201,979 | 3,223 | 1,205,202 |
| New Town | 1,388 | 621,337 | 35,201 | 656,538 |
| Northwood | 1,166 | 1,663,183 | 37,359 | 1,700,542 |
| Oakes | 1,775 | 2,675,475 | 153,573 | 2,829,048 |
| Park River | 1,725 | 2,044,052 | 74,044 | 2,118,096 |
| Rolla | 1,286 | 3,007,371 | 58,709 | 3,066,080 |
| Rugby | 2,909 | 5,371,925 | 47,676 | 5,419,601 |
| Stanley | 1,371 | 2,009,295 | 13,528 | 2,022,823 |
| Tioga | 1,278 | 1,345,524 | 68,148 | 1,413,672 |
| Valley City | 7,163 | 11,082,349 | 403,642 | 11,485,991 |
| Wahpeton | 8,751 | 12,732,895 | 5,886,444 | 18,619,339 |
| Walhalla | 1,131 | 966,273 | 88,886 | 1,055,159 |
| Washburn | 1,506 | 1,773,300 | 24,906 | 1,798,206 |
| Watford City | 1,784 | 2,779,777 | 17,466 | 2,797,243 |
| West Fargo | 12,287 | 23,686,930 | 1,537,641 | 25,224,571 |
| Williston | 13,131 | 26,341,993 | 456,060 | 26,798,053 |
| Wishek | 1,171 | 1,875,981 | 8,432 | 1,884,413 |
| Subtotal 50 Cities | 370,888 | 966,209,481 | \$61,634,676 | \$1,027,844,157 |
| Remaining City Data | 270,476 | <u>64,089,496</u> | <u>\$5,140,589</u> | <u>\$69,230,085</u> |
| Total In-State | 641,364 | 1,030,298,977 | 66,775,265 | 1,097,074,242 |
| Consolidated | | 67,801,666 | \$36,222,854 | \$104,024,520 |
| Out-Of-State | | <u>145,201,684</u> | <u>\$81,586,821</u> | <u>\$226,788,505</u> |
| Grand Total In- and Out-Of-State | | 1,243,302,327 | \$184,584,940 | \$1,427,887,267 |

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases
50 Largest Cities, First Quarters 1998 and 1999**

| CITIES | TAXABLE SALES | | | TAXABLE SALES AND PURCHASES | | |
|----------------------------------|-----------------|-----------------|---------|-----------------------------|-----------------|---------|
| | FIRST QUARTER | FIRST QUARTER | PERCENT | FIRST QUARTER | FIRST QUARTER | PERCENT |
| | 1998 | 1999 | | 1998 | 1999 | |
| Ashley | \$940,154 | \$1,072,295 | 14.06% | \$944,722 | \$1,076,221 | 13.92% |
| Beach | 2,259,016 | 2,997,656 | 32.70% | 2,286,800 | 3,030,656 | 32.53% |
| Beulah | 4,026,266 | 4,259,083 | 5.78% | 4,265,733 | 4,637,038 | 8.70% |
| Bismarck | 152,100,425 | 158,746,383 | 4.37% | 160,154,149 | 167,033,883 | 4.30% |
| Bottineau | 4,814,189 | 5,589,294 | 16.10% | 4,818,090 | 5,616,359 | 16.57% |
| Bowman | 3,654,090 | 3,417,278 | -6.48% | 3,701,811 | 3,469,016 | -6.29% |
| Cando | 1,200,024 | 1,116,112 | -6.99% | 1,291,485 | 1,149,613 | -10.99% |
| Carrington | 4,863,398 | 4,775,978 | -1.80% | 5,253,701 | 5,181,932 | -1.37% |
| Casselton | 2,430,552 | 2,322,317 | -4.45% | 2,475,677 | 2,356,367 | -4.82% |
| Cavalier | 4,160,541 | 3,948,985 | -5.08% | 4,329,428 | 4,263,760 | -1.52% |
| Cooperstown | 1,942,430 | 2,075,668 | 6.86% | 2,011,678 | 2,141,680 | 6.46% |
| Crosby | 1,123,125 | 1,083,325 | -3.54% | 1,133,627 | 1,094,276 | -3.47% |
| Devils Lake | 21,152,340 | 22,062,460 | 4.30% | 21,322,657 | 22,349,758 | 4.82% |
| Dickinson | 40,216,835 | 38,743,433 | -3.66% | 41,788,962 | 40,327,174 | -3.50% |
| Ellendale | 1,032,640 | 1,325,807 | 28.39% | 1,073,143 | 1,374,569 | 28.09% |
| Fargo | 275,873,480 | 288,851,734 | 4.70% | 299,934,060 | 314,493,318 | 4.85% |
| Garrison | 1,590,062 | 1,630,345 | 2.53% | 1,659,396 | 1,703,818 | 2.68% |
| Grafton | 8,149,050 | 8,439,444 | 3.56% | 8,360,862 | 8,574,044 | 2.55% |
| Grand Forks | 136,805,049 | 131,150,463 | -4.13% | 143,978,842 | 138,609,585 | -3.73% |
| Harvey | 3,774,933 | 4,222,464 | 11.86% | 3,958,442 | 4,332,227 | 9.44% |
| Hazen | 2,628,528 | 2,881,686 | 9.63% | 2,653,574 | 2,898,978 | 9.25% |
| Hettinger | 2,257,638 | 2,247,785 | -0.44% | 2,371,783 | 2,311,227 | -2.55% |
| Hillsboro | 2,193,863 | 2,243,944 | 2.28% | 2,213,535 | 2,603,676 | 17.63% |
| Jamestown | 30,522,408 | 31,587,300 | 3.49% | 31,500,373 | 32,841,301 | 4.26% |
| Kenmare | 2,459,007 | 2,036,966 | -17.16% | 2,507,337 | 2,058,455 | -17.90% |
| Langdon | 3,247,537 | 3,406,136 | 4.88% | 3,270,022 | 3,442,091 | 5.26% |
| Larimore | 909,553 | 879,152 | -3.34% | 910,917 | 880,280 | -3.36% |
| Lincoln | 126,017 | 176,937 | 40.41% | 134,262 | 176,937 | 31.78% |
| Linton | 1,388,510 | 1,351,131 | -2.69% | 1,416,767 | 1,369,302 | -3.35% |
| Lisbon | 5,594,472 | 5,490,224 | -1.86% | 5,621,385 | 5,517,749 | -1.84% |
| Mandan | 22,339,531 | 24,449,401 | 9.44% | 23,282,656 | 25,533,025 | 9.67% |
| Mayville | 3,368,136 | 3,028,104 | -10.10% | 3,374,569 | 3,031,260 | -10.17% |
| Minot | 96,989,709 | 97,420,552 | 0.44% | 100,580,358 | 102,270,005 | 1.68% |
| New Rockford | 1,197,163 | 1,201,979 | 0.40% | 1,199,318 | 1,205,202 | 0.49% |
| New Town | 476,123 | 621,337 | 30.50% | 534,124 | 656,538 | 22.92% |
| Northwood | 1,501,217 | 1,663,183 | 10.79% | 1,516,247 | 1,700,542 | 12.15% |
| Oakes | 2,824,955 | 2,675,475 | -5.29% | 2,898,201 | 2,829,048 | -2.39% |
| Park River | 1,921,846 | 2,044,052 | 6.36% | 1,967,981 | 2,118,096 | 7.63% |
| Rolla | 3,124,062 | 3,007,371 | -3.74% | 3,200,355 | 3,066,080 | -4.20% |
| Rugby | 6,015,544 | 5,393,775 | -10.34% | 6,074,809 | 5,441,451 | -10.43% |
| Stanley | 2,252,543 | 2,009,295 | -10.80% | 2,261,254 | 2,022,823 | -10.54% |
| Tioga | 2,116,412 | 1,345,524 | -36.42% | 2,340,712 | 1,413,672 | -39.61% |
| Valley City | 10,940,796 | 11,082,349 | 1.29% | 11,616,221 | 11,485,991 | -1.12% |
| Wahpeton | 12,842,259 | 12,732,895 | -0.85% | 17,283,483 | 18,619,339 | 7.73% |
| Walhalla | 998,114 | 966,273 | -3.19% | 1,040,727 | 1,055,159 | 1.39% |
| Washburn | 1,735,160 | 1,773,300 | 2.20% | 1,786,258 | 1,798,206 | 0.67% |
| Watford City | 3,537,806 | 2,779,777 | -21.43% | 3,574,384 | 2,797,243 | -21.74% |
| West Fargo | 21,307,848 | 23,686,930 | 11.17% | 23,487,777 | 25,224,571 | 7.39% |
| Williston | 32,791,887 | 26,341,993 | -19.67% | 33,514,018 | 26,798,053 | -20.04% |
| Wishek | 2,037,667 | 1,875,981 | -7.93% | 2,046,298 | 1,884,413 | -7.91% |
| Subtotal 50 Cities | \$953,754,910 | \$966,231,331 | 1.31% | \$1,010,922,970 | \$1,027,866,007 | 1.68% |
| Remaining City Data | \$65,685,509 | \$64,067,646 | -2.46% | \$70,851,452 | \$69,208,235 | -2.32% |
| Total In-State | \$1,019,440,419 | \$1,030,298,977 | 1.07% | \$1,081,774,422 | \$1,097,074,242 | 1.41% |
| Consolidated and Out-Of-State | \$207,234,696 | \$213,003,350 | 2.78% | \$258,267,213 | \$330,813,025 | 28.09% |
| Grand Total In- and Out-Of-State | \$1,226,675,115 | \$1,243,302,327 | 1.36% | \$1,340,041,635 | \$1,427,887,267 | 6.56% |

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, First Quarter 1999**

| CITIES | TOTAL FIRST QUARTER 1999 COLLECTIONS |
|---|--|
| Ashley | 47,559.09 * |
| Beach | 127,324.12 * |
| Beulah | 262,065.62 |
| Bismarck | 9,553,241.87 * |
| Bottineau | 295,712.28 * |
| Bowman | 203,438.19 * |
| Cando | 88,264.11 * |
| Carrington | 308,704.88 * |
| Casselton | 101,496.39 * |
| Cavalier | 269,499.37 * |
| Cooperstown | 100,969.19 * |
| Crosby | 70,923.89 * |
| Devils Lake | 1,241,997.20 * |
| Dickinson | 2,235,487.37 * |
| Ellendale | 66,218.06 * |
| Fargo | 17,990,849.60 * |
| Garrison | 83,292.80 * |
| Grafton | 542,907.93 * |
| Grand Forks | 8,397,727.96 * |
| Harvey | 212,520.27 * |
| Hazen | 171,723.57 * |
| Hettinger | 126,188.64 * |
| Hillsboro | 110,112.25 * |
| Jamestown | 1,765,725.44 * |
| Kenmare | 101,725.52 * |
| Langdon | 197,897.39 * |
| Larimore | 49,981.39 * |
| Lincoln | 10,277.31 |
| Linton | 83,720.04 * |
| Lisbon | 287,055.34 * |
| Mandan | 1,318,262.18 * |
| Mayville | 199,063.17 * |
| Minot | 5,905,564.93 * |
| New Rockford | 60,542.54 * |
| New Town | 36,324.88 |
| Northwood | 82,448.54 |
| Oakes | 186,487.45 * |
| Park River | 105,515.75 * |
| Rolla | 178,716.76 * |
| Rugby | 290,550.75 * |
| Stanley | 100,110.80 * |
| Tioga | 82,775.38 * |
| Valley City | 622,130.69 * |
| Wahpeton | 944,740.59 * |
| Walhalla | 66,133.45 * |
| Washburn | 86,626.86 |
| Watford City | 159,301.81 * |
| West Fargo | 1,311,922.09 * |
| Williston | 1,610,674.48 * |
| Wishek | 92,463.53 * |
| STATE COLLECTIONS | |
| Subtotal 50 Cities | \$58,544,963.71 |
| Remaining City Data | \$4,160,371.99 |
| Total In-State | \$62,705,335.70 |
| Consolidated | \$5,399,397.36 |
| Out-Of-State | \$12,816,300.25 |
| Total In- and Out-Of-State | \$80,921,033.31 |
| Adjustments and Accounts Receivable | \$1,092,827.42 |
| Grand Total In- and Out-Of-State | \$82,013,860.73 |
| * REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED | |

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 1998 and 1999**

| INDUSTRY | TAXABLE SALES AND PURCHASES | | PERCENT CHANGE |
|--|-----------------------------|------------------------|-------------------|
| | FIRST QUARTER 1998 | FIRST QUARTER 1999 | |
| Mining and Oil Extraction | \$9,078,449 | \$4,395,053 | -51.59% |
| Construction | 31,250,983 | 100,129,928 | 220.41% |
| Manufacturing | 61,184,188 | 70,130,203 | 14.62% |
| Transportation, Communication and Public Utilities | 137,090,404 | 143,488,774 | 4.67% |
| Wholesale Trade | | | |
| Farm Machinery & Farm Repair Parts | 63,342,768 | 63,318,829 | -0.04% |
| Remaining Wholesale Trade | 189,626,184 | 181,453,418 | -4.31% |
| TOTAL WHOLESALE TRADE | 252,968,952 | 244,772,247 | -3.24% |
| Retail Trade | 694,878,748 | 708,480,145 | 1.96% |
| Services (including hotel, motel, personal and business services, entertainment, health and misc.) | 146,391,197 | 146,624,735 | 0.16% |
| Miscellaneous | 7,198,714 | 9,866,182 | 37.05% |
| GRAND TOTAL | \$1,340,041,635 | \$1,427,887,267 | 6.56% |
| NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual. | | | |
| Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis. | | | |